

CURRICULUM PROPOSAL FORM

Course Number: AG 461
Course Title: Accounting Systems
Prerequisites: AG 302 Intermediate Accounting II
AG 311 Cost Accounting
IM 241 Intro to Management Information Systems

Course Descriptions:

Study of concepts, principles, and procedures of accounting system
implementation, auditing and housekeeping in relating

Course Outline:

I. Theory and Concept

- A. Definition
- B. Accounting systems
- C. Information requirements
- D. Total information systems

II. System Objective

A. Internal

- 1. Planning and control
- 2. Profitability analysis
- 3. Cost analysis
- 4. Liquidity analysis
- 5. Trend analysis

B. External

- 1. Regulatory agencies
- 2. Other governmental
- 3. General public
- 4. Stockholders
- 5. Creditors
- 6. Unions

III. Elements of the accounting information system including discussion on

of a typical computer-based

Accounting Systems Course

V. Documentation and computer networks

- A. Accounting policy
- B. Charts of accounts
- C. Accounting manual

References:

Bodnar, George H. and Hopwood, William S., Accounting Information Systems, 3rd ed., Allyn and Bacon, 1987.

Cushing, B. E. and Romney, Marshal B., Accounting Information Systems & Business Organizations, 4th ed., Addison-Wesley, 1987.

Davis, James R. and Cushing, Barry E., Accounting Information Systems: A Book of Readings with Cases, 2nd ed., Addison-Wesley, 1987.

Hicks, Jr., James O. and Leininger, Wayne E., Accounting Information Systems, 2nd ed., West, 1987.

Li, David H., Accounting Information Systems, Richard D. Irwin, Inc., 1983.

Moscove, Stephen A. and Simkin, Mark G., Accounting Information Systems, 3rd ed., John Wiley, 1987.

Robinson, Leonard A., Accounting Information Systems, 2nd edition, Harper & Row, 1986.

Wilkinson, Joseph W., Accounting and Information Systems, 2nd ed., Wiley, 1986.

Wilkinson, Joseph W., Accounting Information Systems: Essential Concepts and Applications, John Wiley, 1989.

COURSE ANALYSIS QUESTIONNAIRE

A. DETAILS OF THE COURSE

- A1 The course is designed specifically for accounting majors as a major elective to fulfill a need in our program for a systems course. A recent survey of universities nationwide by a member of our faculty, Dr. Fulton Chen, found that a systems course is included in almost all accounting education programs nationwide.

C

IMPLEMENTATION

C1

Resources

- a. Since the course is intended to be a major elective, no new faculty complement will be needed.
- b. The department has classroom space.
- c. There is adequate computer laboratories within the College of Business and university.
- d. Most consumable supplies will be purchased by the students and there will not be an extensive need for other consumable supplies.
- e. Library holdings in this area have been increased in the last few years and are adequate at this time for a limited number of sections of the course.

C2

No resources are funded by a grant.

C3

The course will be offered initially once during the first year and by the second year it will probably be offered each semester. Accounting majors have a need for additional major electives to choose from.

C4

Initially, only one section will be offered.

C5

The course will be offered for 25 students. This limitation is needed because of the size of computer labs needed for students to complete the computerized case and projects.